

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

SECURITIES INVESTOR PROTECTION
CORPORATION,

Plaintiff-Applicant,

v.

BERNARD L MADOFF INVESTMENT
SECURITIES LLC,

Defendant.

In re:

BENARD L MADOFF,
Debtor.

Adv. Pro. No 08-01789 (SMB)

SIPA LIQUIDATION

(Substantively Consolidated)

Date and Time of Hearing:

Courtroom 723

April 25, 2018 at 10:00 AM

Court-Ordered

Indispensable Evidence

Due by 05.02.2018

**To Make Justice End Ongoing
Obstruction of Justice Since Day One**

Table of Contents, Headings and a Table of Authorities

Table of Contents

1	Court-Ordered <i>Indispensable Evidence</i> Due by 05.02.2018 To Make Justice Prevent Obstruction of Justice Since Day One	1-6
2	<i>Indispensable Evidence</i> to Keep Proving Ongoing Obstruction of Justice	E5-E32

Headings

A	Opening Statements	1-2
B	Legal Arguments	2-4
C	Closing Statements	4-5
-	Endnotes d to h	5-6

Table of Authorities

In Endnotes of this <i>Indispensable</i> Legal Filing		Page
d	ABA Model Rules of Professional -- Preamble A Lawyer's Professional Responsibilities.	5
e	Legal-dictionary.thefreedictionary.com: Prejudice.	5
f	Notice of Electronic Filing by Lalit K Jain Esq: Document # 17525.	6
g	<i>Indispensable evidence</i> includes documents to help the Court <i>add up numbers right</i> playing legal games with <i>a true, correct and complete deck</i> of 52 cards.	6
h	No one shall bring into issue the Big Four, no ifs, ands or buts.	6

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A Opening Statements

1 With *all* due respect to the Court, Justice by laws *correctly applied* requires this Court to please author with due authority the *world's first unprecedented safe ground breaking* Decision and Order ("D&O") in this *one-of-a-kind case* to insure *safe civic education to eradicate the victimization culture* victimizing everyone *without discrimination and/or bias* based on age, religion, sex, color, caste, etc.

- .1 Everyone knows that *assumed* Justice, supported by *zealous representation*,^d ***shocks the conscience*** in a ***negative*** way as *prejudicial*^e and *biased*, that *factual* Justice, supported by *truthful representation*, ***shocks the conscience*** in a ***positive*** way as *fair* and *unbiased*,^{d, e} and that Madoff Trustees' *failure to serve and file* its answer to Objectant's Document Number 17525^f is its *overdue acquiescence* to Hon Court's Order to make Justice *end* ongoing Obstruction of Justice, *no ifs, and or buts*; and
- .2 Court-ordered *indispensable evidence* is being *served and filed* in order to inspire teamwork between *all* Officers of the Courts ending *all conflicts of interests* created on a *lawyer by lawyer basis*, e.g., legal discretion used by lawyers to zealously represent "overpaid" victims to keep their *unlawful* gains and also "underpaid" victims to get their *lawful* gains from the Madoff Trustee, knowing that such *zealous* representations shall keep forcing the Court to keep making the numbers add up wrong instead of right.

2 Court-ordered *indispensable evidence*^g helps the Court to make Justice *end* Obstruction of Justice, more so after having reserved its *dispositive decision* on the *intertwined thus inseparable fiduciary duties* and *legal duties* of the Madoff Trustee who is legally represented by BakerHostetler with Chief Counsel David Sheehan, Esq., to also *serve and file* at least the following *if not more*:

- .1 *All* BLMIS Client Statements of Wolf Popper LLP pursuant to Dean Loren's oral request during the 04.25.2018 hearing in the Court; and
- .2 *All* book entries, and records and other items used to establish Wolf Popper LLP as a client of BLMIS as expressly shown on Page 162 Exhibit A of AlixPartner Director John Frank's February 3, 2008 affidavit and correspondence by Wolf Popper LLP to Picard concerning the identities of their clients.

3 Laws *correctly applied* require everyone to ***tell-and-prove*** the truth, the whole truth, and nothing but the truth, so help us God **prevent** the lie, the whole lie, and nothing but the lie from compromising the constitutionally created due process of law that has to be kept secured for Justice to end *ongoing* Obstruction of Justice and not immortalize Injustice *before, during and after* due process of law.

4 Madoff Trustee, an attorney with its law firm BakerHostetler LLC as his counsel, created self-proving conflicts of interests between *his fiduciary duties* and *his law firm's legal duties* to the *victims* of the Madoff Ponzi Scheme as *proof of the victimization culture*. Victims include the Court itself, Judges, *even Madoff himself* who, *with advice of his* Counsels as Officers of the Courts violating their singular duty to the Courts, was *forced to be a believer in the system misused* by laws *misapplied* to immunize them. Executor Dean Loren is required to continue to do his fiduciary duties with its Counsel Lalit K Jain Esq as an Officer of the Courts to do his legal duty of singular loyalty to the Courts, *no ifs, ands or buts*.

B Legal Arguments

5 In order to make Justice *prevent* Obstruction of Justice, an Order for a *close legal review* of both *indispensable evidence* is *inevitable* to help marshal *all* Madoff Trust investments made by John Fisher, Esq. of Wolf Popper LLP then, now with Hamburger Weinschenk & Fisher (hereinafter "Fisher").

6 Fisher was, and still is, in 100% control to manage *unmanageable amounts* as manifested in 100% transparent documented thus undeniable evidence of 0% credible behavior of Fisher. Such evidence includes, but is not limited to, the following duly attached here for everyone's convenience:

- .1 His clients include, but are not limited to, **Simon Goldberg** when alive until 05.24.1985, also when dead on 05.24.1985 thus aka **Simon Goldberg Estate since 05.24.1985**, and *even when he came back again aka reborn to live* on 05.18.1988 in order to open the Nuveen Account on 05.18.1988 (E5);

- 2 In his client **Simon Goldberg Estate** accountings given to Dean Loren, Fisher's client Executor David Mandelbaum **revealed highest** "Cash Received" of \$844.26 on 04.28.1987 (E6) and **lowest** "Deposit" of \$1.08 on 10.13.1992 (E8) **but concealed** their respective sources and natures of incomes, **confessed** that "*a complete explanation cannot be found*" (E6-E8) as *undeniable* proof of *unmanageable comingling* of incomes and investments, taking from one account and giving to another account, knowing that **such chronic violations of intertwined thus inseparable legal duties and fiduciary duties to keep true, correct and complete accounting to support and file true, correct and complete taxes with authorities will keep shocking the core of every clean Court's conscience;**
- 3 His clients also include plethora of others^h *soon to be made publicly known* pursuant a Court Order for a *close legal review* by the Trustee and its Chief Counsel to **help everyone, thus hurt no one**, as follows:
- A **Help Fisher as Counsel to David Mandelbaum as Executor of the Simon Goldberg Estate** who is a **duly confessed but not yet convicted impostor** CPA (E9-E18) to marshal all its assets for *overdue distribution* to Evelyn Goldberg Estate and all other beneficiaries *unlawfully deprived* of their peace of mind since day one after **overdue learning about Mandelbaum's credibility:**
- i David Mandelbaum, with "an AB from Dartmouth" (E13), "didn't graduate" (E13), **befriended** Simon Goldberg in 1983, "approximately two years prior to his [1985] death" (E13), and is **believed** to be in "INACTIVE" Status **during the years he befriended Simon Goldberg;**
 - ii David Mandelbaum and his wife Rosemary Mandelbaum **even forged** signatures on the back of two checks favoring Simon A Goldberg & Evelyn Goldberg JT TEN, issued months after Simon Goldberg's date of death on 05.24.1985, by **endorsing** in their handwritings "Simon A Goldberg and Evelyn Goldberg Jt Tenants Estate of Simon A Goldberg" (E15-E16) with another forgery of Evelyn Goldberg on 11.26.1985 in a duly sworn affidavit before a duly licensed Notary Public to confirm that Evelyn Goldberg is the "JOINT TENANT SURVIVOR" (E17) followed by a truthful confession on oath by David Mandelbaum that he "made a [legally fatal] mistake in depositing these checks [with forged endorsements] in the [Simon Goldberg] estate bank account...[and] told her...when she confronted me...[saying] I can't take the money out of the account and return it to you. I just don't have the power to do it. I can't write any checks on this [Simon Goldberg] estate account [although I am the Executor 100% controlled by Fisher]" (E18), knowing that David Mandelbaum has been doing illegitimate acts with no power to do so **except that he got caught red-handed by Evelyn Goldberg;**
- B **Help Fisher** to *upgrade his illegal, unethical, immoral and unspiritual* practice of law outside and inside the Courts ("Unprofessional") behavior towards other Counsels to never ever repeat, *inter alia*, his 11.07.2017 Unprofessional behavior towards Counsel LKJESQ *irreversibly immortalized* in his 11.07.2017 email to LKJESQ **revealing his closed mind** that "...I do not trust you [LKJESQ] or your client [Dean Loren] for one second (E19-E20) obviously since you two will keep helping Courts to make Justice *prevent* Obstruction of Justice as Organized Justicide assassinating Justice;
- C **Help Lalit K Jain Esq as Counsel to Dean Loren as Executor of the Evelyn Goldberg Estate** as the **financial victim** of the Simon Goldberg Estate as the **financial victim** of Fisher and his Unprofessional behavior since day one from Wolf Popper days to keep helping Hon Courts with his singular loyalty to the Courts as an Officer of the Courts to keep them helping Dean Loren to keep marshaling all its assets for *overdue distribution* to its two *non-profit tax-exempt beneficiaries*, the **Vatican**, legally represented by Kathleen McCormack Esq of Cullen and Dykman LLP, and the **Comprehensive Education Program Inc**, legally represented by Lalit K Jain Esq. as in this case, knowing that his Unprofessional behavior is undeniable proof of his forcing Hon Surrogate's Court of the State of New York, County of New York, 100% controlled by Hon Mella, to *force* both Executors to *compromise their unforgiving fiduciary duties* to marshal *all* their assets as follows:

- i In its 04.13.2017 Decision (**E21-E25**), Hon Mella acted *above* the law thus *without* jurisdiction in law, made its Decision legally unenforceable as null and void making its enforcers trespassers-in-law aka Outlaws, because Hon Mella made her *conclusory findings*, *belied by evidence in the record quite to the contrary*, that the “parties **[instead of Fisher alone with a conflict of interest]** failed to file a new stipulation” (**E24**), that too for “an expanded settlement” (**E23**) for “an additional asset of decedent’s estate...identified and then collected and accounted for *after* the **[premature]** execution of the **[defiled]** stipulation” (**E22**) requiring Fisher to pay a lot more from the Simon Goldberg Estate bank account with not enough moneys to begin with;
 - ii In his 09.28.2017 LKJESQ legal mail to Fisher (**E26**), enclosing the Court-ordered RECEIPT, RELEASE AND INDEMNITY AGREEMENT duly signed and notarized on 09.28.2017 in duplicate (**E27-E30**), reminded Fisher to please have his client David Mandelbaum do the same “and return on duly complete Original to [LKJESQ] with the duly certified bank check of \$509,234.84 within 10 days of 09.28.2017, namely, by 10.09.2017” (**E26**);
 - iii In his 11.07.2017 email to LKJESQ (**E19-E20**), Fisher’s confession that “**the check is on [his] IOLA account** [“FOR est. Simon Goldberg – Disbursement instead of on the Simon Goldberg Estate Account where the funds should have been, but were not since they were misused by Fisher (**E20**) and therefore] **Not Certified...**” (**E19**) is yet one more smoking gun evidence of his comingling the Simon Goldberg Estate moneys even with his IOLA account moneys in violating his intertwined thus inseparable fiduciary duties and legal duties since day one; and
 - iv In its 10.17.2017 Decision (**E31-E32**), Hon Mella again acted *above* the law thus *without* jurisdiction in law, made its Decision legally unenforceable as null and void making its enforcers trespassers-in-law aka Outlaws, because Hon Mella made her *conclusory findings*, *belied by evidence in the record quite to the contrary*, that the “Court does not have jurisdiction to issue a declaratory judgment **[with mandatory relief and redress requested by Lalit K Jain Esq]** pursuant to CPLR 3001” (**E31**), believed in the legal fiction that Jain’s “motion is one for reargument **[which it is not, never was, never will be and yet]**...denied it as untimely...” (**E31**);
- D *Help give the historic Madoff Ponzi Scheme the newest therapeutic twist for law-breaking news on the newest conflicts of interest legal game played by Fisher;*
- E *Help We the People begin to minimize, even prevent, buying scams making the world’s oldest law-breaking-news making government and corporate officials lose their peace of mind for illegitimate journalism for illegitimate living to invent, event promote, new scams and thus begin to buy the newest law-obeying-news making those very same officials keep peace of mind with legitimate journalism for a legitimate living; and*
- F *Help our nation of We the People to be honored as the world’s first and only nation that finally resurrected its self-respect assassinated by Obstruction of Justice for centuries since 1776.*

C Closing Statements

May it please the Court to please pass its unprecedented judicious D&O for *transparent integrity*:

- 1 To *deny* Trustee’s request to deny Objectant’s “Motion in its entirety” (Trustee’s Response, page 11, CONCLUSION) and thus prevent the Court from making Justice end ongoing Obstruction of Justice;
- 2 To *grant* Loren’s requests for Trustee to produce *all* indispensable documents under ¶ A3, *supra*; and
- 3 To grant “such additional and further relief as the Court deems just and fair” (Trustee’s Response, page 11, CONCLUSION) *but only if and when* such additional and further relief are *in fact* just and fair like

the Court-ordered cooperation between Trustee's Counsel and Objectant's Counsel legally required to help prevent neglect in this SIPA proceeding and insure that every Officer of the Courts' *singular duty to the Court* helps prevent the Hon Court from making Judgmental errors as unflawed finality that *helps all* knowing that flawed finality *hurts all*, even the Hon Courts themselves.

Dated: New York, New York Respectfully submitted,
Apr 30, 2018

/s/ Lalit K Jain
Lalit K Jain
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Law Offices of Lalit K Jain Esq.
6122 Booth Street
Rego Park NY 113741034
Fon: 718 255-6576
Fax: 347 637-5498
Attorneys for Objectant Dean Loren

Honorable Stuart M Bernstein

(A *hard copy* of every pleading, with exhibits, to Chambers is to be provided at the time of service).

United States Bankruptcy Court

Southern District of New York

One Bowling Green

New York, NY 10004-1408

Tel: 212 284-4078

Chambers: 212 668-2304

Courtroom: 723

Courtroom Deputy: Chantel Barrett 212 284-4026

Law Clerk: Alexander Rich 212 284-4027

Law Clerk: Derek Cash 212 284-4028

Law Clerk: Mike Paek 212 284-4564

^d MODEL RULES OF PROFESSIONAL CONDUCT

Nothing contained in this book is to be considered as the rendering of legal advice for specific cases, and readers are responsible for obtaining such advice from their own legal counsel.

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PREAMBLE: A LAWYER'S RESPONSIBILITIES

[8] ... when an opposing party is *well represented* [by a truthful advocate], a lawyer **can** [**but does not have to**] be a *zealous advocate* on behalf of a client and *at the same time assume* that justice is being done [knowing that Obstruction of Justice assassinating Justice aka Organized Justicide is being done instead]..."

http://www.americanbar.org/groups/professional_responsibility/publications/model_rules_of_professional_conduct/model_rules_of_professional_conduct_table_of_contents.html

^e *Prejudice* is a forejudgment; bias; partiality; preconceived opinion ... leaning toward one side of a cause for some reason *other than a conviction of its justice*. ...

<http://legal-dictionary.thefreedictionary.com/prejudice>.

^f Notice of Electronic Filing

The following transaction was received from Lalit K Jain entered on 4/26/2018 at 9:49 PM and filed on 4/26/2018

Case Name: Securities Investor Protection Corporation v. Bernard L. Madoff Investment Securities, LLC. et a
Case Number: 08-01789-smb <https://ecf.nysb.uscourts.gov/cgi-bin/DktRpt.pl?174497>

Document Number: 17525

Docket Text: Response to Motion <i></i> filed by Lalit K Jain on behalf of Dean Loren.

(Attachments: # (1) Pleading Objectant Dean Loren's Written Oral Arguments) (Jain, Lalit).

- ^g This *indispensable evidence* includes, but is not limited to, dispositive documented proofs from duly numbered Exhibits 1 *et seq* referred to in duly sworn Dean Loren's April 29, 2018 Affidavit in Support of Loren's April 25, 2018 Oral Motion before Judge Stuart Bernstein for the Production of Wolf Popper Client Billing Records pursuant to Judge Bernstein granting Loren's April 25, 2018 oral request to supplement the record for Judge Bernstein's decision reserved order for production of Wolf Popper Client Billing by Trustee Picard.
- ^h With all due respect to the Court, no one shall bring into issue the Big Four, no ifs, ands or buts.

Pg 8 of 35

REPORT NUMBER: R01130
 SOURCE PROGRAM: SSRYR036
 JOB NAME/#: DYYMU775/30934

2003 TRANSCRIPT

PAGE: 1
 SUPER SHEET DATE: 03/05/2004
 CURRENT DATE: 03/05/2004
 TIME: 17:17:27

FUND CODE/NAME: 1689/NUVEEN NEW YORK MUNI BOND R
 ACCOUNT NUMBER: 1012154-2 SSN-TAX ID/TIN:

SHAREOWNER MASTER RECORD
 MGMT CODE/NAME: NV/NUVEEN MUTUAL FUNDS

SHAREOWNER REGISTRATION
 SIMON A GOLDBERG
 400 E 54TH ST APT 19C88
 NEW YORK NY 10022-5154

DEALER NUMBER/BRANCH 448/000
 REP NUMBER/NAME HOUSE /
 DEALER REGISTRATION PLEASE PROVIDE
 YOUR FINANCIAL
 ADVISOR INFORMATION
 CHICAGO IL 60606

DATE ESTABLISHED 05/18/1988
 ALPHA CODE GOLDBSIMOA
 FIDUCIARY ACCOUNT NO
 PENALTY WITHHOLDING NO
 CAPITAL GAIN OPTION REINVEST
 DIVIDEND OPTION REINVEST
 CUMULATIVE DISCOUNT O
 MATRIX LEVEL O
 STATE/COUNTRY CODE 031
 FRGN TAX RATE 00.0
 SOCIAL CODE 005
 B/C NOTICE NO / NO

LAST MAINT DATE 08/23/1998 STOP MAIL DATE 00/00/0000

2003 CUTOFF DATES: INCOME DIV 12/31/2003 LTCG 12/31/2003 STCG 12/31/2003

BEG SHARES ISSUED: .0000
 BEG SHARES UNISSUED: 16,501.2660

SHAREOWNER TRANSACTION HISTORY

BEGINNING BALANCE: 16,501.2660

HIST CHG TRANS #	CONFIRM DATE	TRANSACTION DESCRIPTION	GROSS AMOUNT	BATCH	DC	SHARE BALANCE
TC TS	TRADE DATE	SHARES	PRICE	CERT ISS		
011 - 000 1	02/03/2003	INCOME REINVEST O.047	775.56			16,573.1440
	02/03/2003	71.8780 (+)	10.7900	NO	O	
011 - 000 2	03/03/2003	INCOME REINVEST O.047	778.94			16,644.3450
	03/03/2003	71.2010 (+)	10.9400	NO	O	
011 - 000 3	04/01/2003	INCOME REINVEST O.047	782.28			16,716.5110
	04/01/2003	72.1680 (+)	10.8400	NO	O	
011 - 000 4	05/01/2003	INCOME REINVEST O.047	785.68			16,788.3280
	05/01/2003	71.8170 (+)	10.9400	NO	O	
011 - 000 5	06/02/2003	INCOME REINVEST O.045	755.47			16,856.3880
	06/02/2003	68.0600 (+)	11.1000	NO	O	
011 - 000 6	07/01/2003	INCOME REINVEST O.045	758.54			16,925.3480
	07/01/2003	68.9580 (+)	11.0000	NO	O	
011 - 000 7	08/01/2003	INCOME REINVEST O.045	761.64			16,997.5390
	08/01/2003	72.1930 (+)	10.5500	NO	O	
011 - 000 8	09/02/2003	INCOME REINVEST O.045	764.89			17,069.7670
	09/02/2003	72.2280 (+)	10.5900	NO	O	
011 - 000 9	10/01/2003	INCOME REINVEST O.045	768.14			17,140.3030
	10/01/2003	70.5360 (+)	10.8900	NO	O	
011 - 000 10	11/03/2003	INCOME REINVEST O.045	771.31			17,211.6550
	11/03/2003	71.3520 (+)	10.8100	NO	O	
011 - 000 11	12/01/2003	INCOME REINVEST O.044	757.31			17,281.3250
	12/01/2003	69.6700 (+)	10.8700	NO	O	
069 - 001 12	12/01/2003	SHRTTERM CG REIN O.0062	106.71			17,291.1420
	12/01/2003	9.8170 (+)	10.8700	NO	O	
011 - 000 13	12/29/2003	INCOME REINVEST O.044	760.81			17,360.4960
	12/29/2003	69.3540 (+)	10.9700	NO	O	

ENDING BALANCE ISSUED: .0000 UNISSUED: 17,360.4960 TOTAL SHARES: 17,360.4960

Schedule A-2 -
Schedule of Income Collected - continuedAMOUNTS COLLECTED WHICH ARE BEING INCLUDED HEREIN
AS INCOME, FOR WHICH A COMPLETE EXPLANATION CANNOT BE FOUND:

Date of Receipt	Description	Amount
04/28/86	Deposit to Account	8.65 *
07/25/86	Cash Received	61.02 *
09/10/86	CIL 925 shs CP LTD	3.18 *
11/04/86	Cash Received	63.84 *
→ 04/28/87 ←	Cash Received	→ 844.26 * ←
06/03/87	Cash Received	317.48 *
06/08/87	Cash Received	412.72 *
06/09/87	Cash Received	780.62 *
06/23/87	Cash Received	7.14 *
06/23/87	Adjustment on 6/22/87 Dep.	49.04 *
06/29/87	Cash Received	12.38 *
07/03/87	Cash Received	14.42 *
07/03/87	Cash Received	12.37 *
08/14/89	Dividends	4.87 *
08/15/89	Dividend	18.80 *
08/18/87	Cash Received	141.43 *
08/18/87	Cash Received	118.46 *
08/25/87	Cash Received	12.82 *
09/08/87	Cash Received	7.27 *
11/16/87	Cash Received	12.92 *
12/07/87	Cash Received	7.31 *
01/20/88	Cash Received	122.54 *
02/12/88	Cash Received	13.41 *
02/22/88	Cash Received	7.54 *
02/23/88	Check Issued	(10.65) *
03/07/88	Cash Received	7.65 *
04/18/88	Cash Received	2.79 *
05/16/88	Cash Received	2.89 *
05/16/88	Cash Received	13.74 *
07/06/88	Cash Received	3.16 *
08/12/88	Check Received	3.45 *
09/27/88	Check Issued	(128.00) *
10/12/88	Cash Received	3.92 *
11/14/88	Cash Received	3.98 *
11/15/88	Cash Received	15.36 *
12/12/88	Cash Received	4.16 *
01/16/89	Cash Received	4.28 *
02/10/89	Cash Received	4.40 *
02/15/89	Cash Received	15.73 *
03/13/89	Cash Received	4.48 *
04/12/89	Deposit to Account	4.62 *
05/15/89	Deposit	18.53 *
06/02/89	Deposit	4.81 *
06/22/89	Deposit	4.73 *

E6

Schedule A-2 -
Schedule of Income Collected - continued-----
AMOUNTS COLLECTED WHICH ARE BEING INCLUDED HEREIN
AS INCOME, FOR WHICH A COMPLETE EXPLANATION CANNOT BE FOUND:

Date of Receipt	Description	Amount
-----	-----	-----
07/13/89	Deposit	4.83 *
10/12/89	Deposit	4.87 *
11/16/89	Deposit	18.90 *
12/12/89	Deposit	4.91 *
01/12/90	Deposit	4.92 *
02/16/90	Deposit	18.47 *
03/12/90	Dividend	4.98 *
04/12/90	Deposit	5.22 *
05/14/90	Deposit	5.21 *
05/15/90	Credit Account	18.82 *
06/12/90	Deposit	5.33 *
07/12/90	Deposit	5.40 *
08/10/90	Deposit	5.46 *
08/15/90	Deposit	19.31 *
09/12/90	Deposit	5.22 *
10/15/90	Deposit	5.17 *
11/13/90	Deposit	5.05 *
11/15/90	Deposit	19.00 *
12/12/90	Deposit	4.95 *
01/14/91	Deposit	4.85 *
02/12/91	Withhold from Acct/Deposit	4.64 *
02/15/91	Deposit	19.14 *
03/12/91	Deposit	4.30 *
04/12/91	Deposit	4.21 *
05/13/91	Deposit	3.99 *
05/15/91	Deposit	19.22 *
06/12/91	Deposit	3.79 *
07/12/91	Deposit	1.84 *
08/12/91	Deposit	1.84 *
08/15/91	Deposit	19.31 *
09/12/91	Deposit	1.86 *
10/15/91	Deposit	1.81 *
11/12/91	Deposit	1.76 *
11/15/91	Deposit	9.02 *
12/12/91	Deposit	1.62 *
01/13/92	Deposit	1.50 *
02/12/92	Deposit	1.40 *
02/17/92	Deposit	8.63 *
03/12/92	Deposit	1.34 *
04/13/92	Deposit	1.46 *
05/12/92	Deposit	1.44 *
05/15/92	Deposit	8.51 *
06/12/92	Deposit	1.39 *

E7

Schedule A-2 -
Schedule of Income Collected - continued

AMOUNTS COLLECTED WHICH ARE BEING INCLUDED HEREIN
AS INCOME, FOR WHICH A COMPLETE EXPLANATION CANNOT BE FOUND:

Date of Receipt	Description	Amount
-----	-----	-----
07/13/92	Deposit	1.28 *
08/12/92	Deposit	1.24 *
09/14/92	Deposit	1.15 *
09/15/92	Deposit	8.34 *
→ 10/13/92 ←	Deposit	→ 1.08 * ←
11/12/92	Deposit	1.36 *
11/16/92	Deposit	8.04 *
12/14/92	Deposit	1.36 *

Total - Schedule A-2

\$389,097.06
=====

E8

7/9/88

COPY

1
2
3 SURROGATE'S COURT : COUNTY OF NEW YORK
4 -----

5 PROBATE PROCEEDING,

6 WILL OF

File No. 3169/1985

7 SIMON A. GOLDBERG, Deceased.
8 -----
9
10

11 Deposition of petitioner DAVID
12 MANDELBAUM taken by respondent pursuant to notice,
13 and held at the offices of G. Oliver Koppell,
14 Esq., 28 West 44th Street, New York, N. Y. 10036,
15 on Tuesday, August 9, 1988, at 10:10 a.m., before
16 Brian G. Berkowitz, a Registered Professional
17 Reporter and Notary Public within and for the
18 State of New York.
19
20
21
22
23
24
25

E9

1 Mandelbaum
2 just handed Mr. Fisher a copy of the notice of
3 appearance of this firm on behalf of Evelyn
4 Goldberg in this matter, as well as a consent to
5 change attorney form, permitting this firm to
6 represent Mrs. Goldberg in this matter.

7 Q. Mr. Mandelbaum, would you please give
8 me your full name and address?

9 A. David J. Mandelbaum.
10 22 Dartmouth Terrace, White Plains
11 New York 10607.

12 Q. Could you please give me your social
13 security number?

14 A. [REDACTED]

15 Q. Would you please give me your current
16 position, your current employment?

17 A. I'm a partner in the accounting firm
18 of Rich, Levine & Company.

19 Q. How long have you been a partner at
20 that accounting firm?

21 A. Since January of this year.

22 Q. What is the address of that company?

23 A. 230 Park Avenue, New York, New York
24 10169.

25 Q. Were you in your own accounting

E10

1 Mandelbaum

2 practice prior to that time?

3 A. Prior to that time, I was a
4 stockholder in David J. Mandelbaum and Company,
5 P.C.

6 Q. For what period of time were you a
7 stockholder in David J. Mandelbaum?

8 A. Approximately 6 years.

9 Q. Did you practice accounting for that
10 firm?

11 A. I practiced accounting for that
12 firm.

13 Q. Were you 100 percent shareholder?

14 A. For a brief period during those
15 years, between 1982 and 1987, I was 100 percent
16 shareholder. During the greater part of that
17 period, I believe I was an 80 percent
18 shareholder.

19 Q. Was there just one other party who
20 held the other 20 percent at that time?

21 A. Yes, there was one other party.

22 Q. Who was that other party?

23 A. His name was Abe Wolf.

24 Q. Prior to your affiliation with David
25 J. Mandelbaum, what was your position?

E11

1 Mandelbaum

2 A. I was a partner in the firm of
3 Mandelbaum and Garey.

4 Q. How long were you in that
5 partnership?

6 A. From approximately 1977 to 1982.

7 Q. Did you practice accounting as a
8 partner in that firm?

9 A. I did.

10 Q. If you can recall, prior to that?

11 A. Prior to that, I was a partner
12 in--it's either Samuel Mandelbaum and Company, or
13 David J. Mandelbaum and Company. I don't recall
14 the sequence.

15 Q. Is Samuel Mandelbaum your father?

16 A. He's my father, right.

17 Q. He also is an accountant?

18 A. He's an accountant.

19 Q. How long have you been a practicing
20 accountant?

21 A. Since 1956.

22 Q. You've practiced in the State of New
23 York since that time?

24 A. Yes, I have.

25 Q. Can you briefly give me your

E12

1 Mandelbaum

2 schooling history, starting with any graduate
3 schools and working your way back, if you would?

4 A. Starting with graduate schools?

5 Q. Please.

6 A. N.Y.U. Graduate School of Business
7 Administration, Amos Tuck Graduate School of
8 Business Administration, Dartmouth College, Horace
9 Mann School, P.S. 87.

10 Q. Can you give me the year that you
11 graduated from N.Y.U.?

12 A. I didn't graduate. I took courses
13 from 1956 to probably the middle of 1958.

14 I might be off. I went to school at
15 night.

16 Q. What degrees did you earn?

17 A. Only an AB from Dartmouth.

18 Q. Can you tell me the first time you
19 met a Mr. Simon A. Goldberg?

20 A. I don't know the year. It was
21 approximately two years prior to his death. If
22 you tell me the year he died, I can--is it 1985?

23 Q. He died in 1985.

24 A. I think I met him two years prior to
25 that.

E13



Office of the Professions

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License Information *

04/30/2018

Name : MANDELBAUM DAVID J

Address : WHITE PLAINS NY

Profession : CERTIFIED PUBLIC ACCOUNTANCY

License No: 020034

Date of Licensure : 04/26/1961

Additional Qualification : Not applicable in this profession

Status : INACTIVE

Registered through last day of :

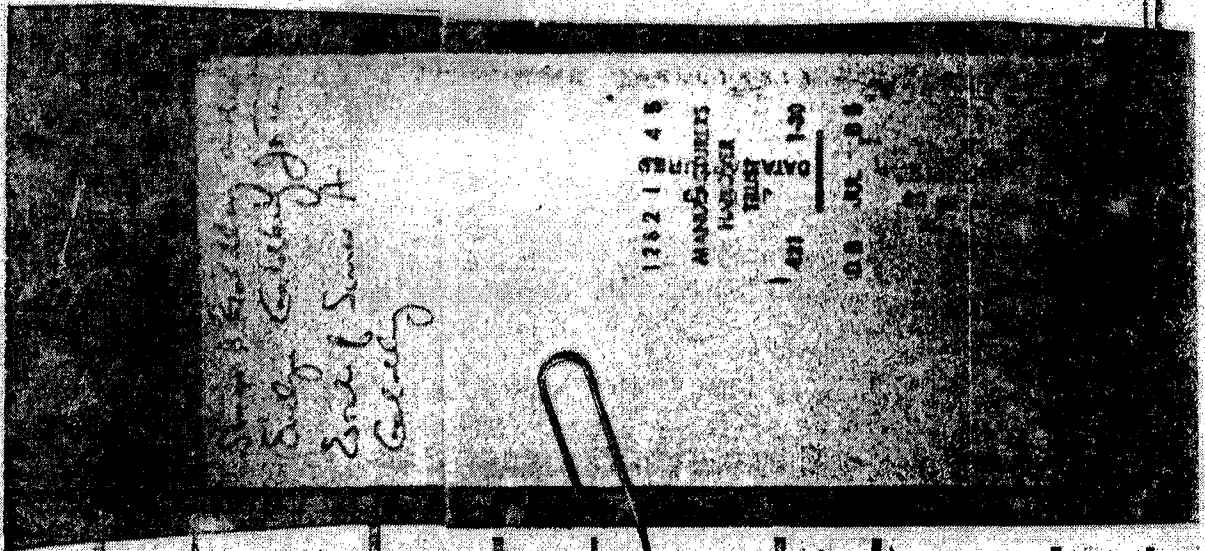
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E 14

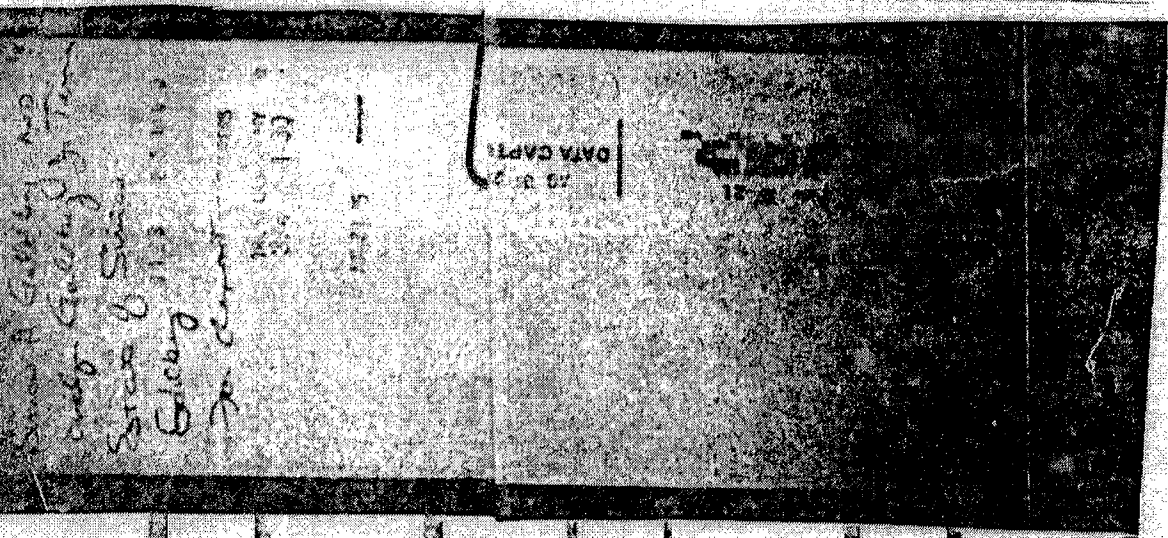
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Schubert
for deposit



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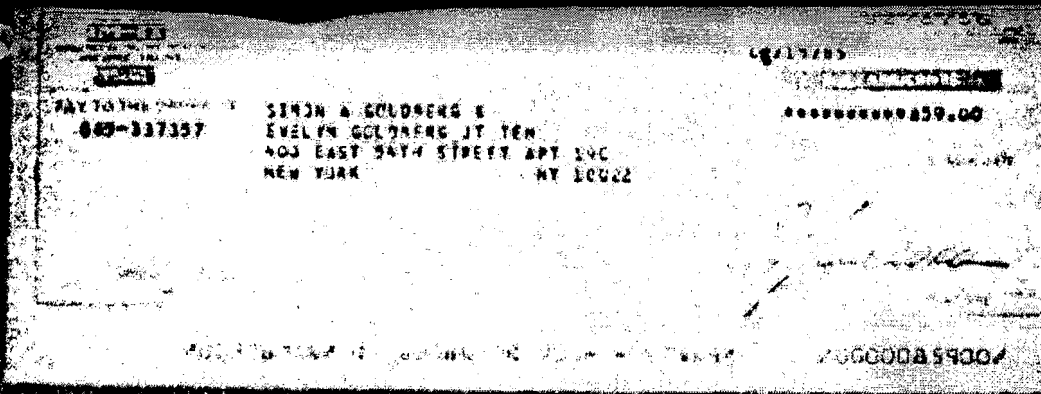
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for deposit

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NEW YORK
NY
FED MUNICIPAL
INCOME TRUST

TO THE ORDER OF
085-337357

SIMON A GOLDBERG &
EVELYN GOLDBERG JT TEN
403 EAST 54TH STREET APT 19C
NEW YORK NY 10022

PAYABLE

DATE 07/15/85

0000267015
00267015

1-840
260

PAY

DOLLARS CENTS
*****869.00

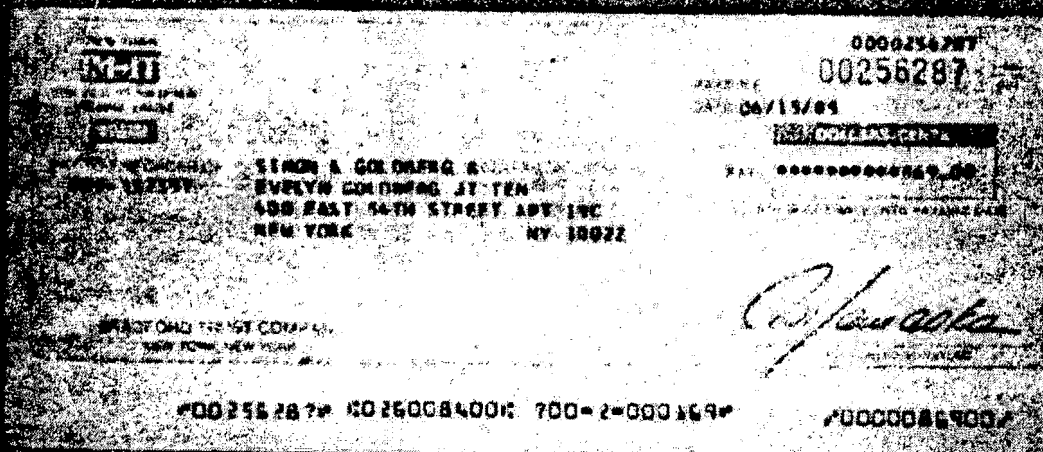
NOT NEGOTIABLE UNTIL PAYABLE DATE

[Signature]
AUTHORIZED SIGNATURE

BRADFORD TRUST COMPANY
NEW YORK, NEW YORK

⑈00267015⑈ ⑈026008400⑈ 700-2-000169⑈

⑈0000086900⑈



E16

being first duty

Ex the

"payee" but as "survivor"

named as the Evelyn Goldberg is the legal payee

00256287(6/15)Maker, Payee or Endorser

00267015(7/15

0027975618/15

of the attached (check numbered 00267015 dated June, July, August 15'
00279756 18/15

drawn on the (STUBS) Bradford Trust Company to the order

of Simon A. Goldberg (deceased May 24, 1985) (and Evelyn Goldberg

JOINT TENANCY SURVIVOR

in the sum of June: 3869; July: 6369; Aug: 3359 Dollars (\$2,597 plus interest)

• Mandelbaum, CPA, signed some checks as "Estate of Simon A. Goldberg" but without Court (Legal) Authority and without Letters Testamentary, on the August 1968, signed the name "Simon A. ^{Waxer} Waxer of Crestal Goldberg" and "Evelyn Goldberg".

and that the signature of "Estate of Simon A. Goldberg" was not authorized by the Court. The signature of "Simon A. Goldberg" and Evelyn Goldberg was illegal on the said check was not written on

authorized by my deceased husband nor, by JT Ten Survivor is a forger.
Survivor

And being still sworn said deponent does further say that

SH

has not received the proceeds of said check on any part
\$2,597

thereof and that said amount is justly due PLUS INTEREST and that this

affidavit is made voluntarily for the purpose of obtaining the proceeds of

~~said check and establishing the fact that any signature is a~~
~~Unauthorized by the Probate Department of surrogate's Court.~~

forgeries. The endorsement on the August check is totally illegal and probably qualifies as forgery. Attached: Restricted Delivery Letter to Ernest D. Stein, General Counsel, Manufacturers Hanover Trust Co.

Subscribed and sworn to before me

this Twenty-Sixth day of

November • 1985

John James Smith
HOLLY PUBLIC

ELLEN SPANN BADEN
NOTARY PUBLIC, STATE OF NEW YORK
NO. 41-4753164
Serving in Queens County
Commission Expires March 31, 2011

E 17

1 Mandelbaum

2 Q. Do you now feel that signing Mrs.
3 Goldberg's name was improper?

4 A. I feel I made a mistake in depositing
5 those checks in the estate bank account.

6 Q. Did you ever tell Mrs. Goldberg
7 that?

8 A. I told her that when I--when she
9 confronted me with my having deposited those
10 checks in error. I said, "I made a mistake, but I
11 can't take the money out of the account and return
12 it to you. I just don't have the power to do it.
13 I can't write any checks on this estate
14 account."

15 Q. What did Mrs. Goldberg say to you?

16 A. I think she said nothing. I think
17 she started writing letters.

18 MR. DUANE: Okay. I think--

19 MR. FISHER: Off the record.

20 (Discussion off the record.)

21 MR. DUANE: Back on the record,
22 briefly.

23 Mr. Fisher has indicated that he
24 has an appointment in Washington, this afternoon,
25 and we will be unable to continue the deposition.

E18

Fisher and Jain emails as proof of Lawbreaking Practice of Law by Fisher as Counsel for Simon Goldberg Estate Violating the Receipt, Release and Indemnification Agreement duly executed On 09.28.2017 by Dean Loren whose Counsel Jain never received same back duly executed by Fisher.

Fisherlawyer@aol.com to me 11/1/17

I have a check payable to Evelyn's estate. Should I mail it to you? Do you want to pick it up? Under no circumstances do I want Mr. Loren to come to my office to pick the check up.

John Fisher

Lalit K. Jain <lkjesq@gmail.com>to Fisherlawyer 11/1/17

Attorney Fisher:

In the interest of time and time is money too, I look forward to the check by courier delivery.

As always, thanks for your legal cooperation.

Lalit

Law Offices of Lalit K Jain Esq

Laws *correctly applied* instead of *misapplied* as *constitutionally mandated*. (TM)

6122 Booth Street Rego Park NY 11374-1034

Fon: 718-255-6576 / Fax: 347-637-5498 / Cell: 718-316-5921

Fisherlawyer@aol.com to LKJESQ 11/1/17

do you have a courier to pick it up ? I am not sending one on my account.

Lalit K. Jain <lkjesq@gmail.com>to Fisherlawyer

no I don't

Thanks

Law Offices of Lalit K Jain Esq

Laws *correctly applied* instead of *misapplied* as *constitutionally mandated*. (TM)

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Lalit K Jain Licensed Real Estate Broker

Realize Your Reality of Realty. It's the KEKSI Way. (TM)

Lalit K. Jain <lkjesq@gmail.com>to Kathleen, Lisa, dpadernacht, Dean, FisherLawyer

Attorney Fisher:

Our client has instructed me to authorize you to use USPS Priority to send me the \$509,023.84 certified check and to then send you my check to reimburse you for the USPS Priority cost since you don't want your Simon Estate to pay same. Thanks.

Fisherlawyer@aol.com to LKJESQ 11/7/2017

I will send the check by regular mail today. I do not trust you or your client for one second. The check is on my IOLA account. Not certified. The cost of express mail or certification of the check is just another, and another needless expense.

I trust that I will never hear from you or your client again.

###

E19

JOHN C. FISHER
ATTORNEY AT LAW

IOA ACCOUNT
36 W 44TH STREET
NEW YORK, NY 10036

3673

DATE November 1, 2017

PAY
TO THE
ORDER OF estate of Evelyn Goldberg

\$ 509,234.84

Five Hundred Nine Thousand Two Hyndred Thirty-Four and 84/100*****

DOLLARS



JPMorgan Chase Bank, N.A.
www.Chase.com

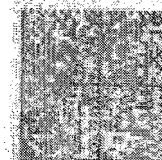
FOR est. Simon Goldberg - disbursement

⑈003673⑈ ⑆021000021⑆

530046897⑈

HAMBURGER, WEINSCHENK AND FISHER
ATTORNEYS AT LAW
THE BAR BUILDING
36 WEST 44TH STREET
NEW YORK, N.Y. 10036

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Law Offices of Lalit K. Jain, Esq.
6122 Booth Street
Rego Park, NY 11374-1034

11374-103422



SURROGATE'S COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK

New York County Surrogate's Court

APRIL 13, 2017

-----X
In the Matter of the Petition of Dean Loren, Executor of the
Will of Evelyn Goldberg, to Compel David Mandelbaum,
Executor of and Trustee Under the Last Will and
Testament of

SIMON A. GOLDBERG,

Deceased,

DECISION

File No.: 1985-3169/A

To Account Pursuant to SCPA 2205.
-----X

M E L L A, S.:

The following submissions were considered in deciding this motion to enforce a
stipulation of settlement:

Papers Considered

Numbered

Notice of Motion to Restore, Dismiss, and
for Related Relief, dated September 29, 2015

1

Affirmation of John C. Fisher, Esq., in Support
of Motion, dated September 29, 2015, with
Exhibits A through L

2

Affirmation of Daniel Padernacht, Esq., in Opposition
to Motion, dated January 11, 2016, with Exhibits A and B

3

In the context of this proceeding by the executor of the will of Evelyn Goldberg to
compel the account of the executor of and trustee under the will of Ms. Goldberg's spouse,
Simon Goldberg ("decedent"), the parties reached an agreement which was memorialized in a
written stipulation executed by the parties and their counsel on May 29, 2015. Pursuant to that
stipulation, petitioner agreed to discontinue the proceeding in exchange for: 1) payment to him,
in his fiduciary capacity, of a sum representing additional income payable to Ms. Goldberg's
estate after respondent's account was settled by decree dated December 28, 1995, and 2) an

account by respondent for that additional income received to the date of the stipulation. The stipulation also contemplated the execution of a release by petitioner upon receipt of the account and payment, and petitioner's waiver and consent to any formal or informal accounting in the Estate of Simon Goldberg. On the record on May 29, 2015, in response to the court's inquiry, petitioner indicated that he understood and was satisfied with the terms of the stipulation that had been described on the record. Petitioner was represented by counsel in court on May 29, 2015.

Around the same time, an additional asset of decedent's estate was identified and then collected and accounted for after the execution of the stipulation. This asset was not addressed in the parties' May 29, 2015 agreement. It appears that discovery of this additional asset had an impact on petitioner's willingness to comply with the May 29, 2015 stipulation. Thereafter, both parties sought to restore the compel account proceeding to the court's calendar.¹ That relief, as sought in respondent's motion, which further sought dismissal of the petition on the grounds that the matter had been settled and discontinued pursuant to the May 29, 2015 stipulation, was granted by the court in a decision dated July 7, 2016, to the extent of restoring the proceeding and motion to the court's October 7, 2016 calendar for argument as to why the court should not compel compliance by both parties with the terms of the stipulation.²

Petitioner opposes the portion of the motion seeking dismissal of his petition and

¹From the bench on December 15, 2015, as memorialized in a written decision issued on January 28, 2016, the court declined to entertain petitioner's pro se application to restore because he failed to seek, in writing, the court's permission to make this application personally when represented by counsel in this proceeding (*see* CPLR 321[a]).

²This decision followed numerous conferences held with the court in an attempt to address the parties' concerns, especially those of petitioner, and assist with resolving this matter. In that context, the parties and court discussed a global settlement that would include the additional asset and a share of its value to be paid to Evelyn Goldberg's estate.

requests, among other relief: a) restoration of his petition to compel respondent to account to the calendar; and b) setting aside the May 29, 2015 stipulation for mistake, fraud and collusion; c) granting his petition to compel respondent to account; d) revocation of respondent's letters; and e) appointment of petitioner as successor executor so that he can prepare an amended account in decedent's estate. In addition to the opposition filed by petitioner's counsel, the court has received numerous communications from petitioner personally, some of which have been returned because they were sent pro se while he was represented by counsel.

At the request of the parties, respondent's motion was adjourned to December 9, 2016, at which time the parties represented on the record that they had reached an expanded settlement and would be entering into an amended stipulation.³ The court directed the parties to file the new stipulation by December 16, 2016, and indicated that on that date, the motion would be marked submitted for the court's consideration.

A new stipulation was not filed with the court on or after December 16, 2016. Instead, correspondence dated December 17, 2016, from petitioner personally and addressed to Commissioner John Koskinen (of the Internal Revenue Service) and to this court (the "IRS letter") was sent to chambers. It appears that this correspondence was also sent to counsel for respondent, as well as to petitioner's counsel. Attached to this correspondence is: 1) a copy of a document titled "Stipulation and Agreement" that is dated December 16, 2016, and appears to be

³Petitioner appeared through counsel on December 9, 2016, but did not appear personally. On December 8, 2016, petitioner's counsel had submitted to the court his and his client's request for an adjournment because petitioner was sick and unable to come to court. In petitioner's affidavit, dated December 6, 2016, requesting an adjournment, he states that "[t]here is no material or substantial problems [sic] as [petitioner] fully intends to deliver a waiver to [decedent's] Estate in exchange for funds over \$489,000 due and payable to [the] Evelyn Goldberg Estate"

signed by petitioner and respondent, but not their respective counsel, 2) a copy of a Receipt, Release and Indemnification Agreement also dated December 16, 2016, and apparently executed by petitioner on that date, 3) a copy of a document titled "Stipulation and Agreement to Withdrawal of Petition and Discontinuance of Petition for Compulsory Accounting," which is signed by petitioner but undated, and 4) a letter dated December 16, 2016, addressed to this court's law clerk, which indicates that petitioner is holding the original of the preceding three documents in escrow, to be delivered to the court upon a future return date that petitioner appears to be requesting. In the IRS letter, petitioner states, in part, that "Surrogate Mella order[ed him] to accept the forced accounting and [he is] forced to submit."

The parties having failed to file a new stipulation with the court, the pending motion by respondent is determined as follows:

The court concludes that the parties' May 29, 2015 agreement is a binding stipulation: it is in writing and it is signed by the parties, including petitioner and his counsel. Additionally, it was agreed to on the record (CPLR 2104). The court further concludes that petitioner has failed to establish his claims of fraud or mistake and therefore there is no justification for relieving him from the terms of the stipulation (*see Hallock v State of New York*, 64 NY2d 224, 230 [1984]; *see also Pasteur v Manhattan & Bronx Surface Tr. Operating, Auth.*, 241 AD2d 305 [1st Dept 1997]). Accordingly, the motion of the respondent to enforce the stipulation is granted.

The parties are thus directed to comply with the following clear and unambiguous terms of the May 29, 2015 stipulation:

1) respondent (in his capacity as executor of decedent's estate and trustee of the testamentary trust) is directed to pay \$255,343.87 to petitioner in his capacity as executor of

Evelyn Goldberg's estate;

2) respondent as executor is directed to provide petitioner with an informal supplemental account from the date of the decree settling the executor's account in the estate of Simon Goldberg to May 29, 2015; and

3) upon his receipt of the check from respondent, petitioner is directed to execute a receipt, release and refunding agreement releasing respondent from all liability in connection with his account through November 11, 2008.⁴

In light of the binding stipulation of settlement, the instant proceeding to compel the account of respondent is marked discontinued.

This decision constitutes the order of the court.

Clerk to notify.

Dated: April 13, 2017


SURROGATE

⁴This is the date of Evelyn Goldberg's death, at which time her lifetime interest in the income of the trust under decedent's will expired.

09.28.2017	LAW OFFICES OF LALIT K JAIN ESQ <i>Laws correctly applied instead of misapplied as constitutionally mandated.™</i> <i>Let all live in truth Knowing Justice always imitates nature.™</i>	Fon: 718-255-6576 Cell: 718-316-5921 Fax: 347-637-5498
Practice of Law in NY State, US Tax and District Courts, US Supreme Court, and all Courts in India. Call to help enforce Everyone's <u>Right of Honest Services</u> with <i>truthful due diligence</i> by laws <i>correctly</i> applied as Justice that makes victimizers pay victims of dishonest services by laws <i>misapplied</i> as Injustice.™		

ORIGINALS AS ENCLOSURES VIA USPS AND SCAN VIA EMAILS TO ALL INVOLVED

Attorney John C Fisher Esq
Hamburger, Weinschenk and Fisher
Attorneys at Law
The Bar Building
36 West 44 Street
New York, NY 10036

Re: Estate of Simon Goldberg / File No 9325

Attorney Fisher:

Thanks for your last attempt at settlement. Mr. Loren has ended this matter for good.

Enclosed are the Originals duly signed and notarized receipt and release in duplicate to help you to help your client also to do the same and return one duly completed Original to me with the duly certified bank check of \$509,234.84 within 10 days of 09.28.2017, namely, by 10.09.2017. In answer to your threatening 09.27.2017 email to me, a scan of my legal answer with enclosures is being emailed to all involved. We were not given email addresses of either Hon Rita M Mella or Principal Law Clerk Shalini R Deo, Esq. They are copied on this so they are updated with the progress. It is everyone's legal duty to please forward my email to them too.

This is the bestest and the fastest way to put this long overdue matter behind us with no need to waste our priceless legal time in a face-to-face sit-down closing in this out-and-dry matter now.

As always, we both thank you very much for all your legal options you pursued since day one to help you now to prevent any more legal options to be pursued by you.

Sincerely,

By: 

Lalit K Jain Esq

encs Duly Signed and Notarized Two Originals
cc w/encs

Faxee(s):	John C Fisher Esq	cc	Dean Loren	cc	
Fon:	212 719-5930/1/2				
Fax:	212 840-0825				
Email:	FisherLawyer@AOL.Com		DeanLoren@GMail.Com		
Unlawful use of this confidential/privileged fax and/or its contents is Unauthorized. Unintended faxes please fax back top page, destroy all pages and help prevent unintended consequences.				Total Page(s): 1+ 8 = 9	

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E26

SURROGATE'S COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK

----- X
In the Matter of the Petition of Dean Loren, Executor of the
Will of Evelyn Goldberg, to Compel David J. Mandelbaum,
Executor and Trustee Under the Last Will and
Testament of,

SIMON A. GOLDBERG

Deceased.

RECEIPT, RELEASE
AND
INDEMNIFICATION
AGREEMENT
File No.: 1985-3169/A

----- X
WHEREAS, Simon A. Goldberg ("the decedent") died on the 24th day of May, 1985, a
resident of 400 East 54th Street, New York, New York, 10022 with a Last Will and Testament
dated March 21, 1985 (hereinafter referred to as the "Will"; and

WHEREAS, by Decree of the Hon. Renee R. Roth, Surrogate, issued on March 29, 1991,
David L. Mandelbaum was appointed permanent Executor of the decedent's estate and Letters
Testamentary were duly issued to him; and

WHEREAS, Article FOURTH of the Will provides that the residuary estate be placed in
trust for the life of the decedent's spouse, Evelyn Goldberg which was never done; and

WHEREAS, Evelyn Goldberg died on November 11, 2008 and Dean Loren was appointed
Executor of her estate by the New York County Surrogate's Court on March 6, 2012; and

WHEREAS, David J. Mandelbaum, as Preliminary Executor and subsequently as
Permanent Executor, has administered and to this date is administering the estate of the decedent;
and

WHEREAS, David J. Mandelbaum as Executor of the Simon Goldberg Estate has
submitted to Dean Loren as Executor of Evelyn Goldberg's Estate, an Account and represents that,
to the best of his knowledge, this Account is believed to be an accurate accounting of the Estate of

Simon Goldberg of his acts covering the period from May 24, 1985 through November 11, 2008;
and

WHEREAS, Dean Loren, as Executor of the estate of Evelyn Goldberg, accepted the amount of \$ 509,234.84 as a compromise to help prevent a Court-ordered forensic audit to protect everyone including both Executors of both Estates from being sued for breach of unforgiving fiduciary duties to their respective beneficiaries; and

WHEREAS, the undersigned have examined the Account and Supplemental Account for the accounting period and David J. Mandelbaum attests that the same is in all respects believed to be accurate; and

WHEREAS, the parties entered into a Court-approved Stipulation of Settlement dated Dec 16, 2016 in the amount of \$ 509,234.84 which both Counsels of both Estates were then ordered to file but they purposely failed to file as duly reconfirmed in Surrogate Rita Mella's Decision and Order dated April 13, 2017 ("04.13.2017 D&O").

NOW, THEREFORE, in consideration of the premises, the undersigned do hereby covenant and agree as follows:

FIRST: The Evelyn Goldberg Estate by Dean Loren, Executor, accepts said Simon Goldberg Estate's offer of the additional sum of \$509,023.84 monies which sum includes the Nuveen interest in the form of a bank certified check made payable to the Evelyn Goldberg Estate, expressly waives any right to enforce a formal judicial settlement of the Simon Goldberg Estate's Account and Supplemental Account.

SECOND: The Evelyn Goldberg Estate hereby releases and discharges David J. Mandelbaum individually and as Executor of the Estate of Simon A. Goldberg, his successors and assigns and agents.

THIRD: To the extent of the \$509,023.84 when received within 10 days from today with this Receipt and Release also duly executed by David J. Mandelbaum, the Evelyn Goldberg Estate agrees to refund to the Simon Goldberg Estate any portion of the \$509,023.84 to which the Evelyn Goldberg Estate is not properly entitled, and to indemnify the Simon Goldberg Estate for claims made against it to the limit thereof.

FOURTH: The undersigned hereby agree that upon receipt of \$509,023.84 monies in the form of a bank certified check made payable to the Evelyn Goldberg Estate, that the Simon Goldberg Estate may (a) record or file this Agreement in accordance with the provisions of any statute, law or rule of Court of the State of New York or of any other State as an instrument settling the account of the Executor of the Estate of Simon A. Goldberg during the accounting period; (b) institute or conduct legal proceedings necessary to obtain a judicial settlement of the Account and Supplement Account and, in any such event, the Evelyn Goldberg Estate does hereby waive the issuance and service of any citation or other process in connection therewith and does hereby consent that a decree judicially settling the Account and Settlement Account be made, settled and entered with a copy and notice of the Evelyn Goldberg Estate, (c) the Simon Goldberg Estate deliver a copy and notice of the Simon Goldberg Estate final accounting to the Evelyn Goldberg Estate c/o Attorney Lalit K. Jain, Esq, 6122 Booth Street Rego Park, New York 11374-1034 or by email at LKJESQ@LKJESQ.COM.

FIFTH: This instrument may be signed *in* counterparts and facsimile, e-mail or PDF signatures shall be deemed originals for all purposes.

IN WITNESS WHEREOF, the undersigned have executed this instrument on the date,
month and year 2017 inserted by each signatory.

Evelyn Goldberg Estate

By: Dean Loren

Dean Loren, Executor

28th day of September, 2017.

STATE OF NEW YORK
COUNTY OF QUEENS

)
) ss:

On this 28th day of September in the year 2017, before me personally came Dean Loren, to me
known, who, by me duly sworn, did depose and say he resides in 112 Sheridan Avenue, Brooklyn, New
York, 11208; that the deponent is the Executor, of the Evelyn Goldberg Estate.

Lalit K. Jain
Notary Public

LALIT K. JAIN
Notary Public, State of New York
No. 41-4679248, Qual. in Queens Co.
02 JA
Commission Expires Aug 31, 2018

STATE OF NEW YORK
COUNTY OF NEW YORK

)
) ss:

On this _____ day of _____ in the year 2017, before me personally came
David J. Mandelbaum, to me known, who, by me duly sworn, did depose and say he resides at 55 1st
Street, 401, Pelham, New York 10803; that the deponent is the Executor, of the Simon Goldberg Estate.

Notary Public

Simon Goldberg Estate

By: _____

David J. Mandelbaum, Executor

SURROGATE'S COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK

New York County Surrogate's Court

Date: October 17, 2017

-----X
In the Matter of the Petition of Dean Loren, Executor of the
Will of Evelyn Goldberg, to Compel David Mandelbaum,
Executor of and Trustee Under the Last Will and
Testament of

SIMON A. GOLDBERG,

Deceased,

DECISION

File No.: 1985-3169/A

To Account Pursuant to SCPA 2205.
-----X

M E L L A, S.:

The following submissions were considered in deciding this motion:

Papers Considered

Numbered


Amended Notice of Motion Under CPLR 3001 <i>et seq.</i> Seeking a Declaratory Judgment with Mandatory Reliefs and Redress to Resurrect Justice Assassinated by Injustice, Affirmation of Lalit K. Jain, Esq., in Support, with Exhibits	1, 2
Affirmation of John C. Fisher, Esq., in Opposition, with Exhibits	3
Reply Affirmation of Lalit K. Jain, Esq., with Exhibits	4

On September 15, 2017, the return date of this motion – for relief pursuant to CPLR 3001 – by the petitioner in this concluded proceeding to compel the account of the executor and trustee in the estate of Simon Goldberg, the court denied the motion for the following reasons. First, this court does not have jurisdiction to issue a declaratory judgment pursuant to CPLR 3001. Second, to the extent that the motion is one for reargument, it was denied as untimely, as the notice of entry of this court's April 13, 2017 decision and order was filed and served on May 11, 2017, and the motion was not filed until June 13, 2017. Finally, the motion was denied because movant

failed to identify the matters of fact or law misapprehended or overlooked by this court (CPLR 2221[d]).

This decision, together with the transcript of the September 15, 2017 proceedings, constitutes the order of the court.

Dated: October 17, 2017



SURROGATE